

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Nebraska Beef Packers, Inc.,
Appellant,

v.

Sheridan County Board of Equalization,
Appellee.

Case Nos: 15A 0069, 15A 0070, 15A 0071,
15A 0072, 15A 0073, 15A 0074 &
15A 0075

Decision and Order Affirming the
Determination of the County Board of
Equalization
(Default Judgment)

For the Appellant:

No appearance

For the Appellee:

Jamian Simmons
Sheridan County Attorney

The appeals were heard before Commissioners Robert W. Hotz and Nancy J. Salmon.

I. THE SUBJECT PROPERTIES

The Subject Properties are agricultural parcels located in Sheridan County. The legal descriptions of the parcels are found in the Case Files.

II. PROCEDURAL HISTORY

The Sheridan County Assessor determined the assessed values of each of the Subject Properties for tax year 2015. Rudy Stanko, an officer of Nebraska Beef Packers, Inc. (the Taxpayer) protested these assessments to the Sheridan County Board of Equalization (the County Board) and requested lower valuations. The County Assessor's values and the Taxpayer's requested values were as follows:

Case Number	County Assessor	Taxpayer Request
15A 0069	\$654,930	\$327,448
15A 0070	\$29,394	\$18,239
15A 0071	\$411,980	\$167,507

15A 0072	\$5,754	\$3,766
15A 0073	\$2,772	\$1,749
15A 0074	\$2,163	\$1,498
15A 0075	\$180,279	\$88,443

The Sheridan County Board determined that actual values of the Subject Properties would remain as set by the County Assessor.¹

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (the Commission). The Commission issued an Order for Hearing on April 11, 2016, setting the hearing date for July 7, 2016. Affidavits of Service, which appear in the records of the Commission, establish that a copy of the Order for Hearing and Notice of Hearing listed above was served on all parties.² The Commission held a hearing on July 7, 2016. Catherine Stanko appeared at the hearing. Catherine Stanko is neither an officer nor a full-time employee of Nebraska Beef Packers, Inc.³ Catherine Stanko is also not an attorney licensed to practice law in the State of Nebraska. Therefore, no one authorized to appear on behalf of the Taxpayer appeared at the Hearing. The County Board moved for a default judgment in favor of the County Board’s determination.

III. STANDARD OF REVIEW

“In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal.”⁴ The Commission is authorized to enter default judgments.⁵

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of hearing and therefore presented no evidence to show that the order, decision, determination or

¹ See, Case File.

² See, Case File.

³ See, Title 442 NAC, Ch. 5, §001.05.

⁴ Neb. Rev. Stat. §77-5016(9) (2014 Cum. Supp.).

⁵ Neb. Rev. Stat. §77-5015 (2014 Cum. Supp.).

action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board should be affirmed.

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decision of the Sheridan County Board of Equalization determining the value of each of the Subject Properties for tax year 2015 is Affirmed.
3. The taxable values of the Subject Properties for tax year 2015 are:

Case Number	Taxable Value
15A 0069	\$654,930
15A 0070	\$29,394
15A 0071	\$411,980
15A 0072	\$5,754
15A 0073	\$2,772
15A 0074	\$2,163
15A 0075	\$180,279

4. This Decision and Order, if no appeal is timely filed, shall be certified to the Sheridan County Treasurer and the Sheridan County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2014 Cum. Supp.).
5. Any request for relief, by any party, which is not specifically provided for by this Decision and Order, is denied.
6. Each Party is to bear its own costs in this proceeding.
7. This Decision and Order shall only be applicable to tax year 2015.

8. This Decision and Order is effective for purposes of appeal on July 12, 2016.

Signed and Sealed: July 12, 2016

Robert W. Hotz, Commissioner

SEAL

Nancy J. Salmon, Commissioner

Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2014 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.